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NASDAQ

THE NASDAQ OMX GROUP

William Slattery, CFA
Vice President
Listing Qualifications

Washington, DC 20549

001-35649

By Electronic Mail

CERTAS

September 24, 2012

Mr. Jeffrey Thomas
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Dear Mr. Thomas:

By letter dated September 20, 2012, I advised you that the Exchange had received a Form 8-A from Smith Electric Vehicles Corp. for registration of its common stock and the Exchange had approved the security for listing and registration upon official notice of issuance.

Since then, we have been advised that the company has determined not to proceed with the offering at this time. Accordingly, we hereby withdraw our earlier certification of approval.

Sincerely,

William Slattery